

**A REVIEW OF THE PHILOSOPHY, CONCEPT AND
IMPLEMENTATION OF JUST IN TIME**

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ABSTRACT

The objectives of JIT philosophy involve in attacking fundamental problems such as bottleneck areas, poor quality, unreliable machines and long manufacturing lead times. The others are eliminating waste, strive for simplicity and devise system to identify problems. In fact the implementation of JIT cover the fundamental changes in attitude and also the production line and management techniques. It must be carefully planned and in a professional way before executed. All information were taken from primary and secondary data. Interviews were conducted with the production manager of Western Digital (M) Sdn. Bhd. as to see how the implementation took place in the company and whether it has been a successful one. Regarding the other information were obtained mainly from the articles featured in management accounting, accounting journals and also books written by experts in manufacturing business. A review of the philosophy, concept and implementation of JIT has been the main focus on this paper. Basically the philosophy and concept of JIT will be covered mostly in the introduction and literature review whereas the implementation will be included in the data analysis together with other relevant factors.

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